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ABSTRACT

This guide discusses how collections budgets are planned, built, defended, and implemented. Each topic is illustrated with sample budgets and allocations typical of academic and public libraries serving their respective communities. Step-by-step guidance is offered to administrators and boards for meeting patrons' needs while addressing today's financial realities. Every aspect of modern materials-budgeting is covered, including budget implications of electronic-access alternatives to purchasing materials. Chapters describe: collection-finance relationships; gathering information for library materials budget requests; preparing the request; traditional and nontraditional budget processes; access vs. ownership; background and procedures for setting up a budget; monitoring budgets; making mid-year adjustments; and closing out the budget at the end of the year. Both academic and public libraries are addressed, but many issues applicable to other types of libraries are also examined. Examples are illustrated in nineteen tables and two figures. A summary and review, glossary of accounting terms and phrases, and 84-item selected bibliography are also included. (MAS)

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